

# 2008 California Volunteer Manual

## General Information

**All of the information in this section appears on two or more of the tax forms presented in this manual.**

### Name and Address

**Always use the booklet label, if possible.**

- \* Complete the entire tax form, and then check your entire math and line amounts before you remove the label from the front of your clients' booklet.
- \* Make sure label information is correct and complete. If you need to make any changes, draw a line in ink through the incorrect information and clearly print the new information.

If there is no label, print all of the required information on the appropriate lines. For more information, refer to Filling in the Return on page 9.

If your client has multiple last names, use the last name on the social security card.

When your clients file married/RDP filing jointly or married filing separately, always enter both social security numbers.

Postal regulations require using PMB with your clients' mailbox number if they leased the box from a private business rather than the United States Postal Service. If a private mailbox is used, enter your clients' box number in the field labeled PMB no.

**TaxWise Tip:**  
**Enter apartment numbers separately on the state return (Form 540, page 1).**

### Social Security Numbers

Enter your client's social security number in the correct space.

If filing a joint return, list the social security numbers in the same order as the names on the return.

*If your clients do not have a social security number because they are nonresidents or resident aliens for federal tax purposes, and the IRS issued your clients an IRS Individual Taxpayer Identification Number (ITIN), enter the ITIN in the spaces provided for the social security number.*

### Filing Status

Your clients' filing status for California must be the same as the filing status used on the federal return unless the client is part of a Registered Domestic Partnership.

**Exception:** Married clients who file a joint federal income tax return may file separate state returns if either spouse:

- Was an active member of the United States armed forces (or any auxiliary military branch) during 2008.
- Was a California nonresident for the entire year with no California source income.

Since income splitting rules are complex and outside the scope of the VITA/TCE volunteer program, refer these clients to the Franchise Tax